

The apportionment of the gross receipts of a railroad company extending outside of Maryland under section 153 of the code of 1888 (similar in part to a portion of this section), held reasonable and proper. *Union Passenger R. R. Co. v. Baltimore*, 71 Md. 417; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 384.

This section referred to in construing section 162—see notes thereto. *Baltimore v. Baltimore, etc., Ry. Co.*, 57 Md. 34.

See sec. 176.

As to the taxation of foreign corporations, see art. 23, sec. 95, *et seq.*

1904, art. 81. sec. 165. 1890, ch. 559, sec. 2.

168. It shall be the duty of each and every railroad company, telegraph company, cable company, express company, transportation company, oil or pipe line company, title-insurance company, electric light company and electric construction company, telephone, parlor car, sleeping car, safe deposit, trust, guarantee and fidelity company incorporated under any general or special act of this State and doing business in this State, on or before the fifteenth day of April in each and every year to make a report under oath of its president, treasurer or other proper officer, to the state tax commissioner showing its total receipts or revenues accruing from business done in this State for the year ending on the preceding thirty-first day of January, and it shall be the duty of the state tax commissioner to file such report in his office, and on or before the first day of June next, and on or before the first day of June in each and every year thereafter, to calculate the state tax due from such corporation or company on its gross receipts or revenues aforesaid for such year, and to transmit the amount of such state tax to the comptroller of the treasury, to be collected and received into the state treasury as other state taxes are received into the treasury of this State.

This section referred to in construing section 167—see notes thereto. *State v. Central Trust Co.*, 106 Md. 270.

Ibid. sec. 166. 1890, ch. 559, sec. 3.

169. If any officer of any such corporation or company required to make a report as aforesaid shall in such report or return make a false statement he shall be deemed guilty of perjury, and if any such corporation or company so doing business in this State shall neglect or refuse to make such report or return to the state tax commissioner within the time specified as aforesaid in any year, it shall be the duty of said tax commissioner to ascertain in any manner he may judge to be most available and certain, and to fix the amount of such gross receipts and revenues of such corporation or company for such year, and to calculate and assess the state tax on the amount of such gross receipts or revenues as so ascertained and fixed, and to transmit the amount of such tax to the comptroller in the same manner as if such corporation or company had made its report or return according to the provisions of the preceding section, and it shall be the duty of such corporation or company to pay to the state treasurer the amount of such state tax on or before the first day of July in each and every year.

See notes to sec. 167.